

WASHINGTON CITY.

TUESDAY, DECEMBER 14, 1858.

Business Notice.

As the business of the Union establishment, in view of the proposed change in its terms, will be continued strictly on a cash basis, all persons having claims against the Union establishment, or who are indebted to it, are requested to present them to the proper authorities, so that they may be paid before the change takes place. The change will take place on the 1st of January next. The Union establishment is not responsible for any claims against it, or for any debts incurred by it, after the 1st of January next.

THE REVENUES AND FINANCES.

The opposition journals are endeavoring to raise a mountain of difference between the views of the President and Secretary of the Treasury upon the subject of the tariff. That there is a difference in the opinions of these distinguished men is not to be denied, and the fact that it candidly appears in the state papers which they have respectively submitted to Congress, so far from being the subject of censure, is honorable to the integrity of both of them. The attempt to exaggerate the difference into something momentous and irreconcilable may impose upon the credulity of the ignorant, but cannot affect the opinions of men who are at all conversant with the subject of the tariff.

Upon fundamental doctrines there is no difference between the opinions of the President and the Secretary. It is only in regard to details and modes that they differ in a single particular; and in this respect these two leading democrats differ precisely as democrats have differed and have agreed to differ from the beginning of the tariff controversy.

Upon essential doctrines, we repeat, there is no variance between the views of Mr. Buchanan and Mr. Cobb. They both agree in declaring that it is not for the object of protection. They both agree in desiring that the least possible tax should be imposed upon the country in the form of a tariff. In a word, they both desire that as small a taxation shall be imposed upon the trade of the country as possible consistently with the necessities of the treasury, and that whatever tax may be necessary shall be imposed directly and immediately for revenue, affording no other protection than what is incidental and consequential from a revenue tariff.

This is as far as the doctrines of the democratic party, as announced in its national platform, have ever gone. This is the whole sum and substance of all the formally proclaimed canons of the national organization, running through a period of now thirty years. Upon these fundamental doctrines the President and Secretary are in full accord. Indeed, they are not only agreed upon these general principles, but upon all special principles also, we believe, save upon the single question of *specific or ad valorem* duties.

There are those who think that specific duties are invariably protective; and that, inasmuch as the President inclines to prefer this mode of levying imports upon sundry articles of commerce, he is a confirmed protectionist. We have already denied the inference, in showing that the President subscribes to the opinion that duties ought to be levied with the object of revenue and not with the object of protection. The main proposition is also untrue. The *ad valorem* duty is a duty levied by per centage upon the value of articles of importation; and rises or falls as that value fluctuates. The specific duty is levied on the article with reference to its average value in the market, and remains a fixed duty, whether the article rises or falls. If the average price of an article is a dollar and it is desired to levy a duty of twenty-five per cent, upon it; a tariff law framed on the *ad valorem* principle would declare that the article should pay a duty of twenty-five per cent.; while a law framed on the specific duty principle would declare that the article should pay twenty-five cents. Now, if the article went up in price to a dollar and a quarter, the *ad valorem* duty would impose a tariff of thirty-one and a quarter cents upon it; whereas the specific duty would impose, still, only twenty-five cents—showing that the *ad valorem* duty may be more protective than the specific duty. So with regard to all articles. As long as they remain at their average prices, the specific duty is no more nor less protective than the *ad valorem*. As long as prices remain above their average figure, the specific duty is less protective than the *ad valorem*. It is only when prices fall below their average rates, in great convulsions happening at intervals of fifteen or twenty years, that the specific duty becomes more protective than the *ad valorem*.

We do not desire to be understood as putting forth an argument in favor of specific duties. Our object is simply to show that a specific duty and a protective duty are not identical; and that it is only from the accidents of commerce that the former, on rare occasions, become more protective than *ad valorem* duties.

Indeed, many of the stoutest opponents of a protective policy are found to advocate specific duties. If the object be to levy a protective tariff, it may be accomplished as readily by *ad valorem* as by specific duties; and if the object be to get revenue only, it is not at all necessary to eschew specific duties; for there are many anti-protectionists who prefer this species of import as a means of getting revenue to *ad valorem* duties. The leading ground on which these men prefer specific duties is that they avoid the vast labor of official appraisements of imported goods, and the whole round of frauds systematically perpetrated upon the customs under *ad valorem* duties. It is simply idle, therefore, to confound specific with protective duties, and to treat the advocate of the one as a disciple of the other.

For men, who seek revenue and oppose a protective policy, to differ with each other on the subject of specific and *ad valorem* duties, is simply to differ as to the means of accomplishing the same end. If both have been framed for revenue, an *ad valorem* tariff is just as protective as a specific duty tariff, when prices are at their average standard; is more protective when prices are above their average standard; and is less protective only at times when prices fall below their average standard.

We have thought it incumbent upon us to throw out these remarks as an offset to the industrious efforts continually made by the opposition press to represent the President as having taken a stand for a protective policy, from the simple fact that he prefers specific duties in many cases to *ad valorem*.

The views of himself and Mr. Cobb have been respectively developed with reference to the probable necessity of deriving an increased revenue from

the tariff. They both agree in looking only for revenue, in case an increase of duties is determined on by Congress. They both agree that the increase should be as small as possible to accomplish the object jointly sought. They differ only as to mode and manner, the principle of protection not entering into the object of either, and being involved only incidentally and consequently, as much as in the proposition of the Secretary as in that of the President.

Nor is it an unusual thing for the President and Secretary of the Treasury to differ on the subject of the tariff with reference to mode and manner. Full as important a difference existed, if we are not mistaken, between the views of Mr. Pierce and Mr. Guthrie in this respect, to go no farther back into the past.

SECRETARY TOLUEY.

[From the Philadelphia Argus, Dec. 11.]

This gentleman, by his official promptness and ability, is gaining "golden opinions from all sorts of people." Even the organs of the republican party are compelled to praise him. The *North American*, of this city, contains, this morning, the annexed article:

"OFFICIAL PROMPTNESS.—It affords us pleasure, in these days of red-tapeism, to notice the business-like alacrity of Secretary Toluey, in a matter connected with the interests of our city. The steamship City of Richmond, of this port, it may be remembered, was very seriously injured by collision with the United States steamer Arctic, in the Elizabeth river, below Norfolk, about two months since. Mr. Toluey, upon learning, from an investigation of the matter, that the fault of the collision was with the government vessel, immediately applied the owners of the City of Richmond that he had transmitted a bill of \$122,099.32, Connecticut \$5,081,281.13, Massachusetts \$7,199,592.92, Pennsylvania \$6,475,926.59, Virginia \$6,747,076, Vermont \$4,605,567.]

Hon. HENRY M. PHILLIPS.—The elevation of this gentleman (says the Philadelphia Argus) to the Committee of Ways and Means in the national House of Representatives, one of the most important positions in the government at Washington, is received with much satisfaction by the democratic party and the public generally. Mr. Phillips, during his brief congressional career, has gained a reputation for ability, industry, and integrity which would honor any man in the land, and his selection for the responsible place named was a well deserved compliment. Many important questions must come before this committee during the present winter, and we venture the assertion that no man in Congress will grasp them more understandingly, or deal with them more justly, than Mr. Phillips.

FROM OUR OWN CORRESPONDENT.

New York, December 12, 1858.

All classes of the community feel justly indignant and angry at the insults to our flag and honor, and the indignities to our national authorities and the British naval officers, at Greytown, as reported by the steamer Washington, which arrived here yesterday afternoon, from Aspinwall. Except last spring when the "outrages in the Gulf" roused the popular mind to such an extent, I never remember to have seen our people more excited than they were when the Washington's report was published. It is clear, from the report is strictly accurate, first, that, in the teeth of Gen. Cass's able and dignified letter to Gen. Lamar, Nicaragua has dared to close, and keep closed, the transit route across her territory; second, that Great Britain countenances and supports her in her insolent defiance of the United States; third, that Great Britain exercises a protectorate over Nicaragua in violation of the Clayton-Bulwer treaty, and in direct opposition to the oft-repeated determination of this country; and, fourth, that British naval officers have deliberately insulted our flag by boarding one American ship, and chasing by armed boats another American vessel, in a neutral port in time of peace. However we may deplore the sufferings and wrongs of three passengers on the Washington who were thus prevented from proceeding to their destination on lawful business, I think that the occurrence in itself will be productive of good, by thus forcibly showing to Congress the necessity for a speedy and vigorous action in connection with the recommendations of the President's message with reference to Central America. The fact that the Hermann was not at San Juan del Sur to take the passengers on to San Francisco may be a just ground of complaint against the Transit Company, and expose them to censure for bad faith, or want of due diligence; but I cannot see how the conduct of the Nicaraguans, authorities for treating our citizens as if they were a set of robbers and murderers, to be watched and guarded by files of soldiers; or how it justifies British officers in boarding and pursuing our vessels and asking unwarrantable questions as to their passengers and cargo in a port where our rights are certainly equal, if not superior, to theirs.

I have heard it stated by one who is well informed as to the intent of the British squadron at Greytown that the only object of their presence there is not to protect Sir Gore Ouseley against the Nicaraguans, but to keep off filibusters and maintain the peace of the country. It is clear enough to enable the British to arrange her "little business" with the Nicaraguan republic. This done, Sir Gore and his war steamers will take their departure and leave Martinez to his fate. The arrangement may be a convenient one, and so far as filibusters are concerned, to a certain extent profitable; but it is not a permanent one. The immense steam and gigantic army which *l'Empereur* has sent to his disposal, now unemployed and eager for something to do, are hinted at significantly, as if to tell us, "There's a rod which you will feel if you are not good boys, and it still, when *l'Empereur* wishes you to it." It may not have struck these ruling Gens that the United States have a right to object to the presence of the French army and fleet in the Gulf of Mexico, and that the United States have no right to interfere with any or interfere in any shape. The immense steam and gigantic army which *l'Empereur* has sent to his disposal, now unemployed and eager for something to do, are hinted at significantly, as if to tell us, "There's a rod which you will feel if you are not good boys, and it still, when *l'Empereur* wishes you to it." It may not have struck these ruling Gens that the United States have a right to object to the presence of the French army and fleet in the Gulf of Mexico, and that the United States have no right to interfere with any or interfere in any shape.

The *Cherrier de la Reine* and those Frenchmen who are known to be best informed as to the wishes and policy of his Imperial Majesty, are very loud in their censure of the President's Mexican policy, "cette politique de bandit," as they politely term it. They seem thoroughly convinced that *l'Empereur* is right, and that the President is wrong, and decided if the President's recommendations are carried out; and they are of opinion that Spain has a perfect right to take Vera Cruz, or Tampico, or both; that France has a right to assist her Catholic Majesty in this invading the American continent, and that the United States have no right to interfere with any or interfere in any shape.

Our money market is very dull. Stocks closed weakly yesterday afternoon, and a tumble is confidently expected by the knowing ones before the end of the week. My own ideas are that very early in the week we shall see the bears in the ascendant.

SLAVERY IN ALABAMA.

[From the Wetumpka Spectator, Dec. 7.]

John, a slave belonging to Senator Fitzpatrick, brought his collar up to Wetumpka on last Saturday, and sold it to Bryan & Cate for one hundred and sixty dollars in clean cash. This case makes a very pretty contrast to the one reported in the New York papers, where thousands of women and children gathered together to seek bread where there was no bread. This is John's spending money. There is no need of his laying up for old age about one's own means of support. The hand of a kind master stands between him and want, and no signs of famine wife and starving children haunt his future.

The interest payable on the 1st of January next on the bonds of the State of Virginia was paid over on Friday last to the commissioners of the sinking fund. The Eastern Virginia bank of the commission of Virginia is meeting her liabilities—a promptness she has exhibited always and under every storm and pressure in the financial world.

THE WASHINGTON UNION.

Thirty-Fifth Congress—Second Session.

MONDAY, DECEMBER 13, 1858.

SENATE.

Mr. SEARLES, of Arkansas, and Mr. BENJAMIN, of Louisiana, appeared in their seats.

EXECUTIVE COMMUNICATIONS.

A message was received from the President of the United States, transmitting a copy of the treaty with the kingdom of Siam, concluded the 29th May, 1856, and proclaimed the 15th August last, calling the attention of Congress to the necessity of an act carrying into effect the provisions of the second article of said treaty; conferring certain political powers upon the consul of the United States who may be appointed to reside at Bangkok, and suggesting that the extension to the kingdom of Siam of the provisions of the act to carry into effect the provisions of the second article of said treaty; conferring certain political powers upon the consul of the United States who may be appointed to reside at Bangkok, and suggesting that the extension to the kingdom of Siam of the provisions of the act to carry into effect the provisions of the second article of said treaty; conferring certain political powers upon the consul of the United States who may be appointed to reside at Bangkok, and suggesting that the extension to the kingdom of Siam of the provisions of the act to carry into effect the provisions of the second article of said treaty; 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